

**427.13 What taxable.**

All other real property is subject to taxation in the manner prescribed, and [this section](#) is also intended to embrace ferry franchises and toll bridges, which, for the purpose of [this chapter](#) are considered real property.

However, [this section](#) is subject to [section 427.1](#).

[C51, §456; R60, §712; C73, §801; C97, §1308; C24, 27, 31, 35, 39, §6953; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.13]

[89 Acts, ch 296, §48](#)

Bridges taxed, §434.20